Rao Sahib I. N. Menon (*Director of Public Instruction*): I did not say that they are collected for any such purpose. If we do not insist on the fines, there will be a lot of delay in paying the fees.

Mr. C. V. Iyyu (*Kunnamkulam*): Will not a small fine satisfy the purpose?

Rao Sahib I. N. Menon (*Director of Public Instruction*): It is all a matter of opinion, because the effect of this particular fine is deterrent.

Mr. C. R. Iyyunni (*Trichur South*): May I know the approximate amount collected by way of these fines?

Rao Sahib I. N. Menon (*Director of Public Instruction*): It varies from year to year. No specific anticipation is made in the budget. As regards, the figures, I want notice.

Mr. V. J. Mathai (*Planters*): What is the state of affairs so far as the aided educational institutions are concerned?

Rao Sahib I. N. Menon (*Director of Public Instruction*): They also levy fines.

SINKING FUND—STATE RAILWAY

170. Mr. M. K. Devassy (*Adur*): (*a*) Will the Government be pleased to state whether there is any provision for Sinking Fund for the State Railway;

(*b*) if the answer to question (*a*) is in the negative, will the Government be pleased to move the Railway Authorities to provide for a Sinking Fund?

Rama Varmha Tampuran (*Comptroller of Finance and Accounts*): (*a*) No.

(*b*) Government do not propose to move the Railway Authorities in the matter.

Mr. M. K. Devassy (*Adur*): May I know, Sir, whether the Government are aware that if there was a sinking fund we could have utilised it for the conversion of the meter gauge into broad gauge.

Rama Varmha Tampuran (*Comptroller of Finance and Accounts*): Then that sinking fund has to be built up. The expenditure incurred all on a sudden would have been spread over 20 or 30 years.

Mr. T. V. Subramania Ayyar (*Nemmara*): May I know, Sir, whether there is any difference between the accumulation of sinking fund and the meeting of the expenditure all at once as a capital expenditure?

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Rama Varmha Tampuran (*Comptroller of Finance and Accounts*): There is a difference. In one case it is spread out and in the other case it is incurred all on a sudden.

Mr. T. V. Subramania Ayyar (*Nemmara*): Is there any financial difference?

Rama Varmha Tampuran (*Comptroller of Finance and Accounts*): There is no financial difference. Expenditure will be expenditure. Further on this point Government cannot press the point either. If depreciation has to be incurred every year, then there will be a difference in the net earnings that could be divided between the company and the Government. Besides, in the South Indian Railway system itself there is no provision for any thing like a depreciation account. Only in some of the Northern Indian Railways there is depreciation provided for, and that too only recently—in 1924 or 1925. In none of the other railways had there been a depreciation fund in the beginning.

Mr. M. K. Devassy (*Adur*): There is a difference in the profits to be divided. That is exactly why I asked the question.

Rama Varmha Tampuran (*Comptroller of Finance and Accounts*): The campany may not agree to it now.

Mr. M. K. Devassy (*Adur*): Anyway since the continuation of the contract with the South Indian Railway company is a very doubtful question, I do not press the point further.

PADIYUR VILLAGE—ROADS—CONSTRUCTION OF

171. Mr. Puthur Achyuta Menon (*Kattur*): Will the Government be pleased to state:—

(*a*) whether it has been brought to the notice of the Government that there is not even one road at present in the whole of Padiyur Village;

(*b*) the misery and inconvenience felt by the people there;

(*c*) will the Government be pleased to inform this House the population of this village and the annual revenue paid by them?

Mr. V. K. Aravindaksha Menon (*Chief Engineer*): (*a*) and (*b*) The Padiyur Village has an area of 3·23 sq. miles and there is about 1½ miles of P. W. D. road in the village besides poramboke lanes opened by the Panchayat.

(*c*) The population in the village according to the last Census is 3,767. The annual revenue paid by the people is approximately Rs. 4,300.

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